

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

APPLICANT:	Akira Sugawara, et al.	ATTY DOCKET NO.: 9792909-5808
SERIAL NO.:	10/775930	GROUP ART UNIT: 3729
DATE FILED:	February 10, 2004	EXAMINER: A.D. Tugbang
INVENTION:	"MAGNETIC HEAD AND MANUFACTURING METHOD THEREFOR"	

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AMENDMENT "C"

Mail Stop Patent AMENDMENT
Commissioner for Patents
P.O. Box 1450
Alexandria, Virginia 22313-1450

Dear Sir:

This amendment is submitted in response to the Office Action of February 23, 2007.
Please reconsider the application in view of the amendment and remarks presented below.